# City of Minneapolis FY 2001 Budget

### How to Use This Document

The average budget book weighs four pounds. Printing of the book uses approximately a ream of paper per copy. But the budget book contents include some of the best sources of information on governmental activities as well as key financial information for policy makers and managers. The highlights below will give the reader hints on where to find information in this book.

The different sections of the budget book give different views of the financial information and the policies and processes which lead to that information:

### **Section 1: Table of Contents**

The table of contents allows the user of the document to pinpoint the page of a particular department's narrative and financial presentation. Decision Packages and Target Strategies are listed separately on the Table of Contents.

## **Section 2: Background Information**

This section contains a community profile of the City of Minneapolis, including an overview of the City's history, population, and attractions. Descriptions of the City's form of government, annual budget process, core processes and performance measurement implementation follow.

### Section 3: Financial Overview

The financial overview section summarizes the key decisions and financial issues addressed in this budget. This section includes key charts and graphs which depict the different portions of the City's budget. Chart of the Minneapolis Tax Rates and Levies appears in this section, as well as comparison of the Property Tax Rate and Utility Rate Comparison between 2000 and 2001.

### Section 4: Financial Policies

This section includes the major financial policies adopted by the City Council and Mayor. Descriptions of the major City funds are included in this section.

### Section 5: Financial Plans

Financial plans for the City's major funds and business lines are included in this section of the budget book. The adopted budget, a three-year forecast and two years of actual expenditures are displayed on the financial page. These plans

include narratives which summarize what operations are run in the fund, historical financial performance, and 2001 expenses, revenues, transfers and debt service.

### Section 6: Financial Schedules

These schedules summarize transfers, revenues by major category, expenditures by fund and agency, the CDBG program, and FTE's by department.

**Schedule One** is a high level view of the City's funds, including changes to fund balance.

Schedule Two summarizes each fund's revenue sources.

**Schedule Three** lists the total agency budget in each fund – this is a quick reference to find the bottom line appropriation in a fund for a department.

**Schedule Four** outlines the allocations by grant for the Community Development Block Grant, Emergency Shelter Grant, Housing Opportunities for People with Aids, and the HOME program (all U.S. Department of Housing and Urban Development grants.)

**Schedule Five** is a summary of all FTE's by fund and agency.

# **Section 7: Capital Program**

This section outlines the capital program, by funding source and in total.

## **Section 8: City Council Operating Departments**

This section includes department financial summaries, including expenditures by type (i.e., salaries, benefits, contractual services and operating expense) and fund. The departments also prepare narrative summaries for their divisions, including performance measures. Pie Charts are included for expense by division, FTE's by division, expense by fund and expense by type.

This is the largest section of the book because it provides the most detail on a department by department basis. For example, the Public Works Section provides financial information on how much the City spends on snow removal, street maintenance, etc.

# **Section 9: Independent Boards and Agencies**

This section provides information in a similar format to the City Council Operating Departments for the independent boards and agencies. The amounts included are generally those most recently approved by the board's elected body.

## Section 10: Target Strategies

This section includes the narrative write-ups of departments' target strategies. These strategies were proposed to the Mayor to provide options to close the General Fund gap between revenues and expenses (see the General Fund financial plan and the financial overview for more information.) The Mayor's recommendation is inserted at the end of the page for each strategy.

A summary of the recommendations is included to allow for a quick review of all the strategies. This summary is included at the front of the Target Strategies section.

## Section 11: Decision Packages

This section contains the departments' requests for supplemental funding for various projects and initiatives. The detailed narratives are included, with the Mayor's recommendation at the end of the page for each request. A summary of the decision packages and the Mayor's recommendation is included for a quick review of all the requests. This summary is included at the front of the Decision Package section.

### Section 12: Resolutions

The City Council Resolutions adopting the budget are included in this section. These Resolutions are a good reference for summary information. The footnotes to the budget are part of these resolutions. Many of these footnotes codify annual financial policies and outline the appropriation change authority of the Finance Officer. Other footnotes provide direction to staff. The amendments that the City Council made to the Mayor's recommendation are also summarized in the resolutions.

### Section 13: Glossary

A short glossary is included for key financial and City terms. A more detailed glossary is available in the Red Book, published by the City Clerk's office.